# K-41

**2010 KANSAS FIDUCIARY INCOME TAX**

For the taxable year beginning _____ / _____ / 2010; ending _____ / _____ / _____

<table>
<thead>
<tr>
<th>Filing Information</th>
<th>Residency Status (Mark ONE)</th>
<th>Date Established</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Estate or Trust</td>
<td>Estate</td>
<td>Date of decedent's death or date trust established: MONTH / DAY / YEAR</td>
</tr>
<tr>
<td>Name of Fiduciary</td>
<td>Trust</td>
<td></td>
</tr>
<tr>
<td>Mailing Address (Number and Street, including Rural Route)</td>
<td>Nonresident (See instructions)</td>
<td></td>
</tr>
</tbody>
</table>

**Income**

1. Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 49, column D) ... 1.
2. Resident fiduciary's share of modifications to federal taxable income (residents only) Part I, line 27 or Part II, line (j) ... 2.
3. Kansas taxable income (Line 1 plus or minus line 2. See instructions) ... 3.
4. Tax (From tax computation schedule on the last page of this form) ... 4.
5. Kansas tax on lump sum distributions (See instructions) ... 5.
6. Nonresident beneficiary tax (Part IV total of column E) ... 6.
7. TOTAL KANSAS TAX (Add lines 4, 5, and 6) ... 7.
8. Credit for taxes paid to other states (Resident estates or trusts only; See instructions) ... 8.
9. University deferred maintenance credit (See instructions) ... 9.
10. Other nonrefundable credits (Enclose all appropriate schedules) ... 10.
11. Total credits (Add lines 8, 9 and 10) ... 11.
12. Balance (Subtract line 11 from line 7; cannot be less than zero) ... 12.
13. Kansas income tax withheld (Enclose K-19 forms, see instructions) ... 13.
15. Technical and community college deferred maintenance credit refund (see instructions) ... 15.
16. Refundable portion of credits (Enclose all appropriate schedules) ... 16.
17. Amended filers: Payments remitted with original return. ... 17.
18. Amended filers: Overpayment from original return (This figure is a subtraction; see instructions) ... 18.
19. Total refundable credits (Add lines 13 through 17 and subtract line 18) ... 19.
20. UNDERPAYMENT (If line 12 is greater than line 19) ... 20.
21. INTEREST (See instructions) ... 21.
22. PENALTY (See instructions) ... 22.
23. BALANCE DUE (Add lines 20, 21 and 22) Write your EIN on your check or money order and make payable to: Kansas Fiduciary Tax ... 23.
24. REFUND (If line 19 is greater than line 12) ... 24.

**Credits**

**Tax Computation**

**Withholding and Payments**

Please complete the back of this form.

**NOTE**: If the "TOTAL" line in Part IV, Column E, is zero and line 23 is zero, DO NOT FILE this return. Both entries must be zero.
PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

25. Additions to federal taxable income:
   a. State and local bond interest (Reduced by related expenses, enclose schedule) ........................................... 25a
   b. State or local taxes measured by income deducted on the federal return ......................................................... 25b
   c. Administrative expenses claimed as deductions on Kansas estate tax return .................................................. 25c
   d. Other additions (See instructions, enclose schedule) ......................................................................................... 25d
   e. Total additions to federal income (Add lines 25a through 25d) ......................................................................... 25e

26. Subtractions from federal taxable income:
   a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule) .............................. 26a
   b. State income tax refunds reported as income on federal return ........................................................................ 26b
   c. Exempt retirement benefits ............................................................................................................................ 26c
   d. Other subtractions from federal taxable income (See instructions, enclose schedule) .................................... 26d
   e. Total subtractions from federal taxable income (Add lines 26a through 26d) ..................................................... 26e

27. Net modification to federal taxable income (Subtract line 26e from line 25e) ...................................................... 27

PART II - COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

NOTE: The Kansas fiduciary modification is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the sum of the federal distributable net income and the amount distributed or required to be distributed from current income.

<table>
<thead>
<tr>
<th>(A) Name and Address</th>
<th>(B) Social Security No.</th>
<th>(C) Percent of Distribution</th>
<th>(D) Share of fiduciary adjustment (line 27, Part I, multiplied by column C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESIDENT BENEFICIARIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>NONRESIDENT BENEFICIARIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(i) Charitable beneficiaries' portion ................................................. (i)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal. .................................................................</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j) Fiduciary's portion. ............................................................ (j)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total .................................................................</td>
<td>100%</td>
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</tbody>
</table>

I authorize the Director of Taxation or the Director's designee to discuss my K-41 and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Signature of fiduciary

Signature of preparer other than fiduciary

MAIL TO: Fiduciary Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66699-3000
### PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES

<table>
<thead>
<tr>
<th>(A)</th>
<th>(B) Total income as reported on Federal Form 1041</th>
<th>(C) Amount from Kansas sources</th>
<th>(D) Nonresident fiduciary's portion of Col. C &amp; capital gains not distributed</th>
</tr>
</thead>
<tbody>
<tr>
<td>28. Interest income.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>29. Dividends</td>
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<td></td>
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</tr>
<tr>
<td>31. Capital gain (loss).</td>
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<tr>
<td>32. Rents, royalties, partnerships, other estates and trusts, etc.</td>
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<tr>
<td>33. Farm income (loss).</td>
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</tr>
<tr>
<td>34. Ordinary income (loss)</td>
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<td></td>
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<tr>
<td>35. Other income</td>
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<td></td>
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<tr>
<td>36. Total income (Add lines 28 through 35)</td>
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<td></td>
<td></td>
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<tr>
<td>37. Interest</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>38. Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39. Fiduciary fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40. Charitable deduction</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>41. Attorney, accountant, and return preparer fees</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>42a. Other deductions not subject to the 2% floor</td>
<td></td>
<td></td>
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<tr>
<td>42b. Allowable miscellaneous itemized deductions subject to the 2% floor</td>
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<tr>
<td>43. Total (Add lines 37 through 42b)</td>
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<tr>
<td>44. Subtract line 43 from line 36.</td>
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<tr>
<td>45. Distributions to beneficiaries.</td>
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<td></td>
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<tr>
<td>46. Estate tax deduction (fiduciary).</td>
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</tr>
<tr>
<td>Estate tax deduction (beneficiary)</td>
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<td></td>
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<tr>
<td>47. Exemption (For Column D, see instructions).</td>
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<tr>
<td>48. Total (Add lines 45 through 47).</td>
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<tr>
<td>49. Taxable income (Subtract line 48 from line 44).</td>
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<td></td>
</tr>
<tr>
<td>50. Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) &amp; (h)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>51. Total Kansas income of nonresident beneficiaries (Multiply line 49 by line 50).</td>
<td></td>
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</tr>
</tbody>
</table>

### PART IV - NONRESIDENT BENEFICIARIES’ SHARES OF INCOME AND TAX TO BE WITHHELD

<table>
<thead>
<tr>
<th>(A) Name and Address</th>
<th>(B) Social Security Number</th>
<th>(C) Beneficiary’s percentage</th>
<th>(D) Kansas taxable income</th>
<th>(E) Tax to be withheld (Multiply Col. D by 2.5%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONRESIDENT BENEFICIARIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>(b)</td>
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</tr>
<tr>
<td>(c)</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>TOTAL.</strong> Enter amount from column E on line 6</td>
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<td></td>
</tr>
</tbody>
</table>
### TAX COMPUTATION SCHEDULE

<table>
<thead>
<tr>
<th>If amount on line 3 is:</th>
<th>Enter on line 4:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But Not Over</td>
</tr>
<tr>
<td>$ 0.00 . . . $15,000.00</td>
<td>3.50% of line 3</td>
</tr>
<tr>
<td>$15,000.00 . . . $30,000.00</td>
<td>$525.00 plus 6.25% of excess over $15,000</td>
</tr>
<tr>
<td>$30,000.00 . . . . . . . . .</td>
<td>$1,462.50 plus 6.45% of excess over $30,000</td>
</tr>
</tbody>
</table>

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### TAX WITHHELD FOR NONRESIDENT BENEFICIARIES

Under Kansas law the executor, administrator, trustee or other fiduciary of an estate or trust is required to withhold 2.5% (.025) of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown in Part IV, column (E). For each nonresident beneficiary from whom tax is withheld, three copies of the “Fiduciary Report of Nonresident Beneficiary Tax Withheld,” Form K-18, must be prepared. Copy the Form K-18 shown below, or download from our web site at [www.ksrevenue.gov](http://www.ksrevenue.gov).

Distribute copies of Form K-18 as follows:

- to the beneficiary from whom the tax is withheld to enclose with their Kansas Income Tax return.
- to the beneficiary for their records.
- to be retained by fiduciary.

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### 2010

**FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD**

**KANSAS DEPARTMENT OF REVENUE**

**ENDING DATE OF ESTATE OR TRUSTS TAX YEAR**

<table>
<thead>
<tr>
<th>NAME OF ESTATE OR TRUST</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>NONRESIDENT BENEFICIARY’S NAME</th>
<th>SOCIAL SECURITY NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONRESIDENT BENEFICIARY’S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:</td>
<td></td>
</tr>
<tr>
<td>Taxable income..........................$</td>
<td></td>
</tr>
<tr>
<td>Modifications as if Kansas resident........$</td>
<td></td>
</tr>
<tr>
<td>Amount of tax withheld..................$</td>
<td>*</td>
</tr>
</tbody>
</table>

*CBeneficiary: enter this amount on the “Kansas Income Tax Withheld” line of your Kansas Individual Income Tax return, Form K-40.*